

**SBT SIMPLIFIED AMENDED RETURN**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

**C-8044X**

You may use this form instead of the standard *Single Business Tax Annual Return* (form C-8000), if all of the conditions at right apply.

- Your gross receipts are less than \$9,000,000.
- Your adjusted business income (after loss adjustment) is less than \$475,000 (\$95,000 for individuals).
- No shareholder or officer has compensation or allocated income (after loss adjustment) of more than \$95,000. Attach your C-8000KC.
- No partner has distributive income (after loss adjustment) of more than \$95,000. Attach C-8000KP.
- You are not a member of a controlled group or entity under common control.
- You are not filing a consolidated return.
- You are not apportioning your gross receipts.

<b>1</b> This return is for calendar year _____ or for the following tax year <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Beginning Date    month    year  </div> <div style="width: 45%;"> Ending Date    month    year  </div> </div>		<b>5</b> Federal Employer ID No. (FEIN) or TR No. <span style="border: 1px solid black; display: inline-block; width: 40px; height: 20px; vertical-align: middle;"></span>	
<b>2.</b> Name (Type or Print)  d/b/a  Street Address  City, State, ZIP  		<b>6a</b> Check this box if address is new <input type="checkbox"/> <b>b</b> Check this box if discontinued <input type="checkbox"/> Effective date of discontinuance _____	
<b>3.</b> Business start date _____		<b>7</b> Organization Type (check one) <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> a. <input type="checkbox"/> Individual  c. <input type="checkbox"/> Professional Corp.  e. <input type="checkbox"/> Other Corp.  g. <input type="checkbox"/> Limited Liability Company-Corporation </div> <div style="width: 45%;"> b. <input type="checkbox"/> Fiduciary  d. <input type="checkbox"/> S-Corp.  f. <input type="checkbox"/> Partnership/LLC-Partnership </div> </div>	
<b>4.</b> Source of Change <input type="checkbox"/> IRS Audit <input type="checkbox"/> Amended Federal <input type="checkbox"/> Other _____			

**Complete and attach any schedules that have changed.**

	As Reported or Adjusted	Correct Amount
8. Gross receipts .....	8. ....00	8. ....00
9. Recapture of capital acquisition deduction (from C-8000D) .....	9. ....00	9. ....00
10. Business income .....	10. ....00	10. ....00
11. Carryover or carryback of net operating loss or capital loss .....	11. ....00	11. ....00
12. Compensation and director fees of active shareholders or officers (from C-8000KC, lines 6 & 7) .....	12. ....00	12. ....00
13. <b>Adjusted business income.</b> Add lines 10 - 12. If negative, enter zero on line 14 .....	13. ....00	13. ....00
14. <b>Tax Before Credits.</b> Multiply line 13 by 2.00% (.02) .....	14. ....00	14. ....00
15. <b>Unincorporated/S-Corp. Credit.</b> Multiply line 14 by percent from unincorporated/s-corporation tax credit table in booklets .....	15. ....00	15. ....00
16. <b>Tax After Nonrefundable Credits.</b> Subtract line 15 from line 14 .....	16. ....00	16. ....00
17. Overpayment credited from prior year .....	17. ....00	17. ....00
18. Estimated tax payments .....	18. ....00	18. ....00
19. Tax paid with request for extension .....	19. ....00	19. ....00
20. Refundable credits from C-8000MC .....	20. ....00	20. ....00
21. Amount paid with original return plus additional tax paid after original return was filed .....	21. ....00	21. ....00
22. Subtotal. Add lines 17 - 21 .....	22. ....00	22. ....00
23. Overpayment, if any, as shown on original return (or as previously adjusted) .....	23. ....00	23. ....00
24. Subtract line 23 from line 22 .....	24. ....00	24. ....00
25. <b>TAX DUE.</b> If line 16 is more than line 24, enter the difference .....	25. ....00	25. ....00
26. Amended return penalty _____ and interest .....	26. ....00	26. ....00
27. <b>PAYMENT DUE.</b> Add lines 25 and 26 .....	27. ....00	27. ....00
28. If line 16 is less than line 24, enter the difference .....	28. ....00	28. ....00
29. How much of the amount on line 28 do you want credited forward? .....	29. ....00	29. ....00
30. Subtract line 29 from line 28 .....	30. ....00	30. ....00

<b>Taxpayer's Declaration</b> I declare, under penalty of perjury, that this return is true and correct to the best of my knowledge. <input type="checkbox"/> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Do not discuss my return with my preparer.		<b>Preparer's Declaration</b> I declare, under penalty of perjury, that this return is based on all information of which I have any knowledge.	
Taxpayer's Signature _____ Date _____		Preparer's Signature _____ Date _____	
Title _____		Business Address and Phone _____	

**MAIL YOUR RETURN TO: Michigan Dept. of Treasury, P.O. Box 30059, Lansing, MI 48909**  
Make your check payable to "State of Michigan," and write your FEIN on the check.

[www.treasury.state.mi.us](http://www.treasury.state.mi.us)